

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

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Petitioner,

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v.

Misc. No. 12-00013-KD-N

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CHARLES A. SALTER,

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Respondent.

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**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, by Kenyen R. Brown, United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a) and (b), to judicially enforce an Internal Revenue Service summons.

2. Phillip Ditto is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Gulf States Compliance Area, Internal Revenue Service and is authorized to issue Internal Revenue Service summonses pursuant to the authority contained in Section 7602 of Title 26, United States Code, and Treasury Regulation Section 301.7602-1, 26 C.F.R. Section 301.7602-1.

3. The respondent, Charles A. Salter, resides at 116 Carondolet Court South, Mobile, Alabama 36608, within the jurisdiction of this Court.

4. Revenue Officer Ditto is conducting an investigation into the collection of the Federal tax liability of Charles A. Salter for the tax years 2006 and 2007, as set forth in the Declaration of Revenue Officer Ditto attached as Government Exhibit 1 to the Memorandum of Law in Support of Petition to Enforce Summons filed herewith.

5. The respondent, Charles A. Salter, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On November 7, 2011, an Internal Revenue Service summons was issued by Revenue Officer Ditto directing the respondent, Charles A. Salter, to appear before Revenue Officer Ditto on November 28, 2011, at 2:00 p.m., to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was served upon respondent, by leaving it at the last and usual place of abode, on November 17, 2011, at 1:32 p.m. A copy of the Summons is attached to the Declaration of Revenue Officer Ditto, Government Exhibit 1 to the Memorandum of Law in Support of Petition to Enforce Summons, filed herewith.

7. On November 28, 2011, the respondent, Charles A. Salter, did not appear in response to the summons. Respondent's refusal to comply with the requirement of the summons to produce the requested records continues to date as set forth in the Declaration of Revenue Officer Ditto, Government Exhibit 1 to the Memorandum of Law in Support of Petition to Enforce Summons, filed herewith.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of the Federal tax liability of Charles A. Salter for the tax years 2006 and 2007, as is evidenced by the Declaration of Revenue Officer Ditto attached as Government Exhibit 1 to the Memorandum of

Law in Support of Petition to Enforce Summons filed herewith and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Charles A. Salter, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Charles A. Salter, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Ditto or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Ditto, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

KENYEN R. BROWN  
UNITED STATES ATTORNEY

By:



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**CERTIFICATE OF SERVICE**

I hereby certify that on May 17, 2012, the foregoing was electronically filed with the Clerk of the Court using the CM/ECF system and I hereby certify that I caused to be mailed by United States Postal Service the document to the following:

Charles A. Salter  
116 Carondolet Court South  
Mobile, Alabama 36608



Charles Baer  
Assistant U.S. Attorney